## <u>REMARKS</u>

The present Amendment is submitted after receipt of the Notice of Allowance and is in accordance with the provisions of 37 C.F.R. 1.312. It is submitted that entry of these amendments clearly is warranted under the present circumstances for the following reasons.

The amendments to the specification are strictly of an editorial nature, and are the same as those made in the parent application. Nevertheless, these amendments are necessary to ensure proper disclosure and protection of the invention. Also, the abstract has been amended to describe the invention to which the claims are directed. Consideration and entry of these amendments will not require any substantial amount of additional work on the part of the PTO.

Further, the amendments do not in any way affect the scope of the invention disclosed or of the invention as claimed. Therefore, it will not be necessary for any additional searching or examination of the application to be conducted. The scope of the claims is not changed, and therefore the claims remain patentable for the original reasons of allowance. These amendments were not presented previously, since the Examiner allowed this application on the first examination.

As such, it is submitted that entry of the present amendments clearly is warranted, and such entry hereby is requested.

Respectfully submitted,

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## Abstract

The present invention provides a high efficient nitride semiconductor element having an opposed terminal structure, whose terminals facing each other, and a method for producing thereof.

The nitride semiconductor element includes a conductive layer, a first terminal, a nitride semiconductor with a light-emitting layer, and a second terminal, on a supporting substrate successively. The first terminal and a first insulating protect layer are interposed between the conductive layer and a first conductive type nitride semiconductor layer.

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The method includes: a growing step for growing the nitride semiconductor further having an undoped GaN-layer on a different material substrate; subsequently, a attaching step for attaching the supporting substrate to the first conductive type nitride semiconductor layer side of the nitride semiconductor with interposing the first terminal between them; and subsequently, an exposing step for exposing the second conductive type nitride semiconductor layer by eliminating the different material substrate and the undoped GaN.

A method of producing an efficient nitride semiconductor element having an opposed terminal structure. The method includes a growing step for growing the nitride semiconductor further having an undoped GaN layer on a different material substrate; subsequently, an attaching step for attaching the supporting substrate to the first conductive type nitride semiconductor layer side of the nitride semiconductor and interposing a first terminal between them; and subsequently, an exposing step for exposing the second conductive type nitride semiconductor layer by eliminating the different material substrate and the undoped GaN.